

SHIRE OF KELLERBERRIN

MONTHLY FINANCIAL REPORT (Containing the Statement of Financial Activity) For the Period Ended 30 April 2025

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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Items of Significance

The material variance adopted by the Shire of Kellerberrin for the 2024/25 year is \$10,000 and 10%. The following selected items have been highlighted due to the amount of the variance to the budget or due to the nature of the revenue/expenditure. A full listing and explanation of all items considered of significant/material variance is disclosed in Note 16.

	% Collected / Completed	Amended Annual Budget	Amended YTD Budget	YTD Actual	Variance (Under)/Over
Significant Projects					
Doodlakine South Road (7.90-9.80)	95%	(667,039)	(555,830)	(631,419)	(75,589)
Goldfields Road - (5.80-7.40)	114%	(565,814)	(471,480)	(645,346)	(173,866)
Sewell Street (0.11-0.20)	71%	(122,519)	(102,100)	(86,431)	15,669
Sewell & Hammond Street Footpaths	1%	(224,531)	(224,531)	(2,660)	221,871
Hammond Street (0.69-1.005)	83%	(186,480)	(186,480)	(155,690)	30,790
Scott Street (0.163-0.44)	63%	(186,480)	(155,400)	(116,771)	38,629
Goldfields Road Reconstruction (7.4-9.4)	90%	(1,367,511)	(1,139,570)	(1,235,035)	(95,465)
Kellerberrin to Beacon Road (WSFN)	31%	(267,887)	(223,240)	(82,147)	141,093
Gravel Sheeting - Budget Purposes	0%	(146,034)	(121,700)	0	121,700
Plant Replacement Program	102%	(677,455)	(666,115)	(691,900)	(25,785)
Grants, Subsidies and Contributions					
Operating Grants, Subsidies and Contributions	68%	812,456	670,582	550,031	(120,551)
Non-operating Grants, Subsidies and Contributions	77%	3,430,592	2,858,840	2,629,143	(229,697)
	75%	4,243,048	3,529,422	3,179,174	(350,248)
Rates Levied	100%	2,700,686	2,695,253	2,700,010	4,757

% Compares current ytd actuals to annual budget

Financial Position		Prior Year 30 April 2024	Current Year 30 April 2025
Adjusted Net Current Assets	140%	\$ 975,296	\$ 1,362,283
Cash and Equivalent - Unrestricted	133%	\$ 1,179,231	\$ 1,564,486
Cash and Equivalent - Restricted	121%	\$ 607,956	\$ 737,877
Receivables - Rates	136%	\$ 129,080	\$ 175,497
Receivables - Other	75%	\$ 225,480	\$ 168,203
Payables	82%	\$ 415,794	\$ 339,971

% Compares current ytd actuals to prior year actuals at the same time

Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 30 April 2025
Prepared by: Brett Taylor (Senior Finance Officer)
Reviewed by: Raymond Griffiths (CEO)

BASIS OF PREPARATION

REPORT PURPOSE

This report is prepared to meet the requirements of Local Government (Financial Management) Regulations 1996, Regulation 34. Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

BASIS OF ACCOUNTING

This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this statement are presented below and have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the report has also been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

THE LOCAL GOVERNMENT REPORTING ENTITY

All Funds through which the Council controls resources to carry on its functions have been included in this statement. In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated. All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 14.

SIGNIFICANT ACCOUNTING POLICES

GOODS AND SERVICES TAX

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable

from, or payable to, the ATO is included with receivables or payables in the statement of financial position. Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

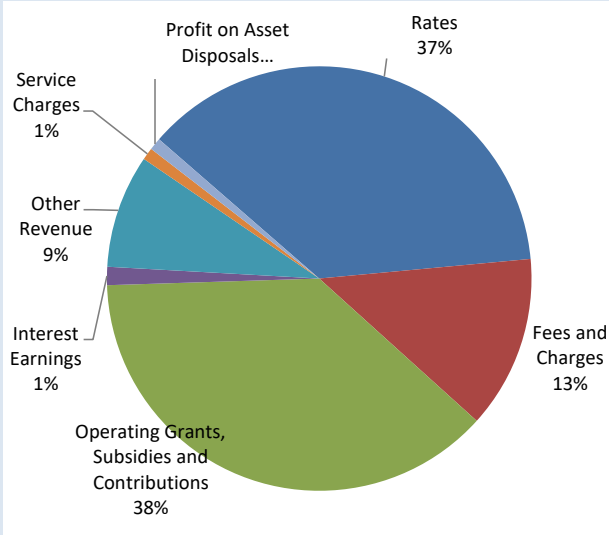
CRITICAL ACCOUNTING ESTIMATES

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

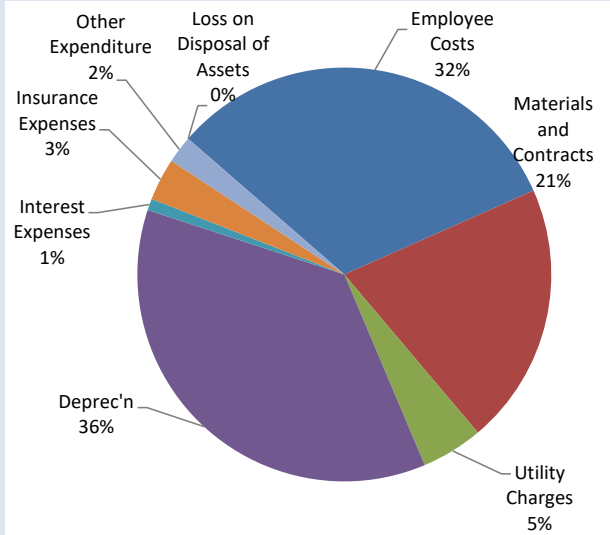
ROUNDING OFF FIGURES

All figures shown in this statement are rounded to the nearest dollar.

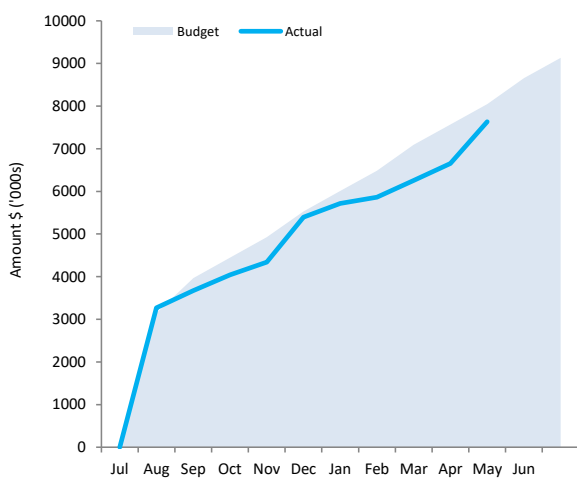
OPERATING REVENUE



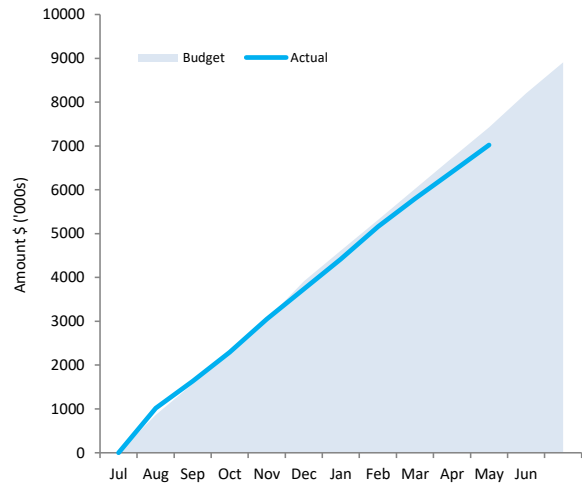
OPERATING EXPENSES



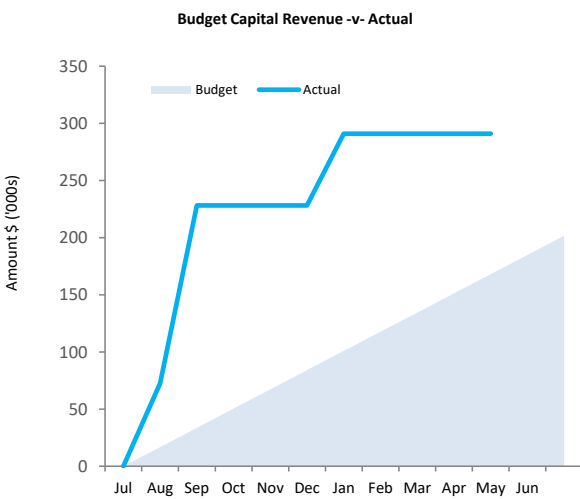
Budget Operating Revenues -v- Actual



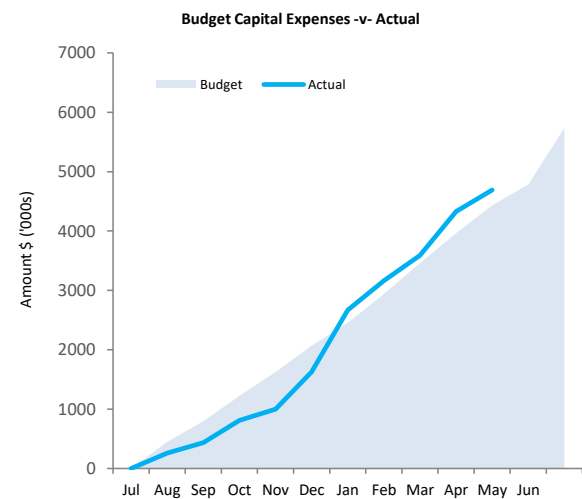
Budget Operating Expenses -v- YTD Actual



CAPITAL REVENUE



CAPITAL EXPENSES



This information is to be read in conjunction with the accompanying Financial Statements and Notes.

Shire operations as disclosed in these financial statements encompass the following service orientated activities/programs.

PROGRAM NAME AND OBJECTIVES	ACTIVITIES
<p>GOVERNANCE</p> <p>To provide a decision making process for the efficient allocation of scarce resources</p>	Administration and operation of facilities and services to members of Council; Other costs that relate to the task of assisting elected members and ratepayers on matters which do not concern specific Council services
<p>GENERAL PURPOSE FUNDING</p> <p>To collect revenue to allow for the provision of services</p>	Rates, general purpose government grants and interest revenue
<p>LAW, ORDER, PUBLIC SAFETY</p> <p>To provide services to help ensure a safer community</p>	Supervision of various by-laws, fire prevention, emergency services and animal control
<p>HEALTH</p> <p>To provide an operational framework for good community health.</p>	Food quality and pest control, immunisation services.
<p>EDUCATION AND WELFARE</p> <p>To meet the needs of the community in these areas</p>	Provision of Pre-School facilities
<p>HOUSING</p> <p>To provide and maintain housing for staff and the community.</p>	Provision and maintenance of housing for staff and the community.
<p>COMMUNITY AMENITIES</p> <p>To provide services required by the</p>	Rubbish collection services, operation of tips, noise control, administration of town planning scheme, maintenance of cemetery and provision of Land Care Services.
<p>RECREATION AND CULTURE</p> <p>To establish and manage efficiently infrastructure and resources which will help the social well being of the community</p>	Maintenance of halls, aquatic centre, recreation centre, reserves and parks, library
<p>TRANSPORT</p> <p>To provide effective and efficient transport services to the community</p>	Construction and maintenance of streets, roads, bridges; cleaning and lighting of streets, depot maintenance, licensing services and airstrip maintenance
<p>ECONOMIC SERVICES</p> <p>To help promote the Shire and improve its economic wellbeing</p>	The regulation and provision of tourism, area promotion, building control, sale yards, noxious weeds, vermin control and standpipes
<p>OTHER PROPERTY AND SERVICES</p> <p>Pooled costs and other unclassified transactions</p>	Private works operations, plant repairs and operations costs.

SHIRE OF KELLERBERRIN
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2025

STATUTORY REPORTING PROGRAMS

	Note	Adopted Annual Budget	Amended Annual Budget	Amended YTD Budget	YTD Actual	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼
		\$	\$	\$	\$	\$	%	
Opening Funding Surplus(Deficit)	1	2,570,958	2,748,229	2,748,229	2,748,229			
Revenue from operating activities								
Governance		36,175	36,175	30,140	60,687	30,547	101%	▲
General Purpose Funding - Rates	6	2,700,686	2,700,686	2,695,253	2,700,010	4,757	0%	▲
General Purpose Funding - Other		645,227	645,227	495,063	364,012	(131,051)	(26%)	▼
Law, Order and Public Safety		73,500	73,500	61,240	79,290	18,050	29%	▲
Health		16,810	16,810	14,000	16,225	2,225	16%	▲
Education and Welfare		0	0	0	0	0		
Housing		7,700	0	(40)	4,150	4,190	(10475%)	▲
Community Amenities		181,855	181,855	151,500	194,744	43,244	29%	▲
Recreation and Culture		63,000	63,000	52,460	102,122	49,662	95%	▲
Transport		233,562	233,562	230,769	251,835	21,066	9%	▲
Economic Services		351,050	351,050	292,520	291,191	(1,329)	(0%)	▼
Other Property and Services		1,340,056	1,400,086	1,166,710	939,904	(226,806)	(19%)	▼
		5,649,621	5,701,951	5,189,615	5,004,171			
Expenditure from operating activities								
Governance		(946,203)	(924,477)	(765,187)	(666,308)	98,879	13%	▲
General Purpose Funding		(149,023)	(149,023)	(124,160)	(95,631)	28,529	23%	▲
Law, Order and Public Safety		(324,716)	(324,716)	(277,172)	(222,595)	54,577	20%	▲
Health		(241,629)	(245,012)	(204,176)	(125,828)	78,348	38%	▲
Education and Welfare		(49,408)	(49,408)	(41,356)	(39,799)	1,557	4%	▲
Housing		(125,705)	(72,843)	(61,537)	(74,970)	(13,433)	(22%)	▼
Community Amenities		(604,292)	(604,292)	(503,548)	(548,935)	(45,387)	(9%)	▼
Recreation and Culture		(1,815,104)	(1,815,104)	(1,516,656)	(1,211,627)	305,029	20%	▲
Transport		(2,660,974)	(2,660,974)	(2,217,818)	(2,366,850)	(149,032)	(7%)	▼
Economic Services		(679,610)	(679,610)	(565,135)	(635,661)	(70,526)	(12%)	▼
Other Property and Services		(1,446,851)	(1,382,830)	(1,146,437)	(1,034,258)	112,179	10%	▲
		(9,043,512)	(8,908,288)	(7,423,182)	(7,022,463)			
Operating activities excluded from budget								
Add back Depreciation		2,977,439	2,977,439	2,481,020	2,555,818	74,798	3%	▲
Adjust (Profit)/Loss on Asset Disposal	7	(40,533)	(40,533)	(33,780)	(67,696)	(33,916)	100%	▼
Movement in Employee Benefit Provisions		0	0	0	0	0		
Movement Due to Changes in Accounting Standards		0	0	0	0	0		
Loss on Asset Revaluation		0	0	0	0	0		
Less: Fair value adjustments to financial assets at fair value through profit and loss		0	0	0	0	0		
Adjustment in Fixed Assets		0	0	0	0	0		
Amount attributable to operating activities		(456,985)	(269,431)	213,673	469,831			
Investing Activities								
Non-operating Grants, Subsidies and Contributions								
Contributions	13	3,430,592	3,430,592	2,858,840	2,629,143	(229,697)	(8%)	▼
Proceeds from Disposal of Assets	7	201,636	201,636	168,020	290,909	122,889	73%	▲
Land Held for Resale	7	0	0	0	0	0		
Land and Buildings	8	0	(472,655)	(472,655)	(441,548)	31,107	7%	▲
Plant and Equipment	8	(677,455)	(677,455)	(666,115)	(691,900)	(25,785)	(4%)	▼
Furniture and Equipment	7	(186,684)	(186,684)	(186,684)	(154,047)	32,637	17%	▲
Infrastructure Assets - Roads	8	(3,570,026)	(3,570,026)	(2,974,930)	(2,990,152)	(15,222)	(1%)	▼
Infrastructure Assets - Footpaths	7	(122,206)	(122,206)	(101,840)	(2,660)	99,180	97%	▲
Infrastructure Assets - Public Facilities	8	(280,000)	(280,000)	(275,000)	(140,530)	134,470	49%	▲
		(1,204,143)	(1,676,798)	(1,650,364)	(1,500,785)			
Financing Activities								
Proceeds from New Debentures		0	0	0	0	0		
Proceeds from New Lease Financing		0	0	0	0	0		
Proceeds from financial assets at amortised cost - self supporting loans		0	0	0	0	0		
Transfer from Reserves	10	0	0	0	0	0		
Repayment of Debentures	9	(301,964)	(301,964)	(226,470)	(225,216)	1,254	1%	▲
Repayment of Lease Financing Liabilities	9	(10,210)	(10,210)	(8,500)	(10,713)	(2,213)	(26%)	▼
Transfer to Reserves	10	(597,655)	(125,000)	472,655	(119,063)	(591,718)	125%	▼
		(909,830)	(437,175)	237,685	(354,992)			
Closing Funding Surplus(Deficit)	1	(0)	364,825	1,549,223	1,362,283			

KEY INFORMATION

▲▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.
Refer to Note 14 for an explanation of the reasons for the variance.
The material variance adopted by Council for the 2024/25 year is \$10,000 and 10%.

This statement is to be read in conjunction with the accompanying Financial Statements and notes.

REVENUE

RATES

All rates levied under the Local Government Act 1995. Includes general, differential, specific area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts offered. Exclude administration fees, interest on instalments, interest on arrears and service charges.

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Refer to all amounts received as grants, subsidies and contributions that are not non-operating grants.

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Amounts received specifically for the acquisition, construction of new or the upgrading of non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

PROFIT ON ASSET DISPOSAL

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

FEES AND CHARGES

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

SERVICE CHARGES

Service charges imposed under Division 6 of Part 6 of the Local Government Act 1995. Regulation 54 of the Local Government (Financial Management) Regulations 1996 identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

INTEREST EARNINGS

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

OTHER REVENUE / INCOME

Other revenue, which can not be classified under the above headings, includes dividends, discounts, rebates etc.

EXPENSES

EMPLOYEE COSTS

All costs associate with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.

MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

INSURANCE

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

INTEREST EXPENSES

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

OTHER EXPENDITURE

Statutory fees, taxes, provision for bad debts, member's fees or State taxes. Donations and subsidies made to community groups.

SHIRE OF KELLERBERRIN
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2025

BY NATURE OR TYPE

Note	Adopted Annual Budget	Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)
	\$	\$	\$	\$	\$	%
Opening Funding Surplus (Deficit)	1	2,570,958	2,748,229	2,748,229	0	0%
Revenue from operating activities						
Rates	6	2,700,686	2,700,686	2,695,253	4,757	0%
Operating Grants, Subsidies and Contributions	10	812,456	812,456	670,582	550,031	(120,551) (18%)
Fees and Charges		1,139,820	1,139,820	949,730	957,380	7,650 1%
Interest Earnings		111,700	111,700	93,060	100,904	7,844 8%
Other Revenue		840,551	892,881	743,990	628,150	(115,840) (16%)
Profit on Disposal of Assets	6	44,408	44,408	37,000	67,696	30,696 83%
Gain FV Valuation of Assets		0	0	0	0	0
		5,649,621	5,701,951	5,189,615	5,004,171	
Expenditure from operating activities						
Employee Costs		(2,682,892)	(2,682,892)	(2,202,190)	(2,244,645)	(42,455) (2%)
Materials and Contracts		(2,211,877)	(2,076,653)	(1,728,920)	(1,438,584)	290,336 17%
Utility Charges		(409,215)	(409,215)	(340,640)	(337,792)	2,848 1%
Depreciation on Non-Current Assets		(2,977,439)	(2,977,439)	(2,481,020)	(2,555,818)	(74,798) (3%)
Interest Expenses		(83,690)	(83,690)	(66,660)	(63,604)	3,056 5%
Insurance Expenses		(242,024)	(242,024)	(240,162)	(232,175)	7,987 3%
Other Expenditure		(432,500)	(432,500)	(360,370)	(149,844)	210,526 58%
Loss on Disposal of Assets	6	(3,875)	(3,875)	(3,220)	0	3,220 100%
		(9,043,512)	(8,908,288)	(7,423,182)	(7,022,463)	
Operating activities excluded from budget						
Add back Depreciation		2,977,439	2,977,439	2,481,020	2,555,818	74,798 3%
Adjust (Profit)/Loss on Asset Disposal	6	(40,533)	(40,533)	(33,780)	(67,696)	(33,916) 100%
Amount attributable to operating activities		(456,985)	(269,431)	213,673	469,831	
Investing activities						
Non-Operating Grants, Subsidies and Contributions	10	3,430,592	3,430,592	2,858,840	2,629,143	(229,697) (8%)
Proceeds from Disposal of Assets	6	201,636	201,636	168,020	290,909	122,889 73%
Land Held for Resale	7	0	0	0	0	0
Land and Buildings	7	0	(472,655)	(472,655)	(441,548)	31,107 7%
Plant and Equipment	7	(677,455)	(677,455)	(666,115)	(691,900)	(25,785) (4%)
Furniture and Equipment	7	(186,684)	(186,684)	(186,684)	(154,047)	32,637 17%
Right of Use Assets - Buildings	7	0	0	0	0	0
Right of Use Assets - Furniture & Equipment	7	0	0	0	0	0
Right of Use Assets - Plant & Equipment	7	0	0	0	0	0
Infrastructure Assets - Roads	7	(3,570,026)	(3,570,026)	(2,974,930)	(2,990,152)	(15,222) (1%)
Infrastructure Assets - Drainage	7	0	0	0	0	0
Infrastructure Assets - Footpaths	7	(122,206)	(122,206)	(101,840)	(2,660)	99,180 97%
Infrastructure Assets - Public Facilities	7	(280,000)	(280,000)	(275,000)	(140,530)	134,470 49%
Infrastructure Assets - Other	7	0	0	0	0	0
Amount attributable to investing activities		(1,204,143)	(1,676,798)	(1,650,364)	(1,500,785)	
Financing Activities						
Proceeds from New Debentures		0	0	0	0	0
Proceeds from New Lease Financing		0	0	0	0	0
Proceeds from financial assets at amortised cost - Transfer from Reserves	9	0	0	0	0	0
Payments for financial assets at amortised cost - self supporting loans		0	0	0	0	0
Repayment of Debentures	8	(301,964)	(301,964)	(226,470)	(225,216)	1,254 1%
Repayment of Lease Financing Liabilities	8	(10,210)	(10,210)	(8,500)	(10,713)	(2,213) (26%)
Transfer to Reserves	9	(597,655)	(125,000)	472,655	(119,063)	(591,718) 125%
Amount attributable to financing activities		(909,830)	(437,175)	237,685	(354,992)	
Closing Funding Surplus (Deficit)	1	(0)	364,825	1,549,223	1,362,283	

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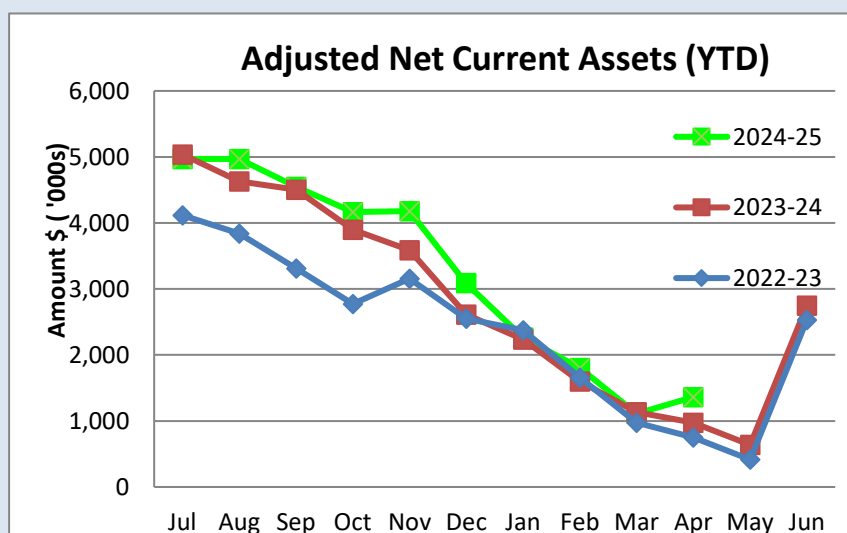
This statement is to be read in conjunction with the accompanying Financial Statements and notes.

ADJUSTED NET CURRENT ASSETS

Adjusted Net Current Assets	Note	Last Years Closing 30/06/2024	This Time Last Year 30/04/2024	Year to Date Actual 30/04/2025
		\$	\$	\$
Current Assets				
Cash Unrestricted	2	2,489,994	1,179,231	1,564,486
Cash Restricted - Reserves	2	618,814	607,956	737,877
Cash Restricted - Bonds/Deposits	2	34,518	34,668	29,901
Receivables - Rates	3	100,179	129,080	175,497
Receivables - Other	3	648,724	225,480	168,203
Other Current Assets	4	5,388	2,877	5,388
		3,897,617	2,179,293	2,681,351
Less: Current Liabilities				
Payables	5	(409,458)	(415,794)	(339,971)
Bonds & Deposits	5	(34,681)	(34,668)	(38,894)
Contract Liabilities	11	(86,435)	(145,578)	(202,326)
Loan Borrowings	9	(301,966)	(49,090)	(76,750)
Lease Liabilities	9	(10,210)	0	502
Provisions	11	(314,511)	(304,072)	(314,511)
		(1,157,261)	(949,203)	(971,949)
Less: Cash Reserves	10	(618,814)	(607,956)	(737,877)
Add Back: Component of Leave Liability not Required to be funded	11	314,511	304,072	314,511
Add Back: Current Loan Liability	9	301,966	49,090	76,750
Add Back: Current Lease Liability	9	10,210	(0)	(502)
Net Current Funding Position		2,748,229	975,296	1,362,283

KEY INFORMATION

The amount of the adjusted net current assets at the end of the period represents the actual surplus (or deficit if the figure is a negative) as presented on the Rate Setting Statement.



This Year YTD

Surplus(Deficit)

\$1.36 M

Last Year YTD

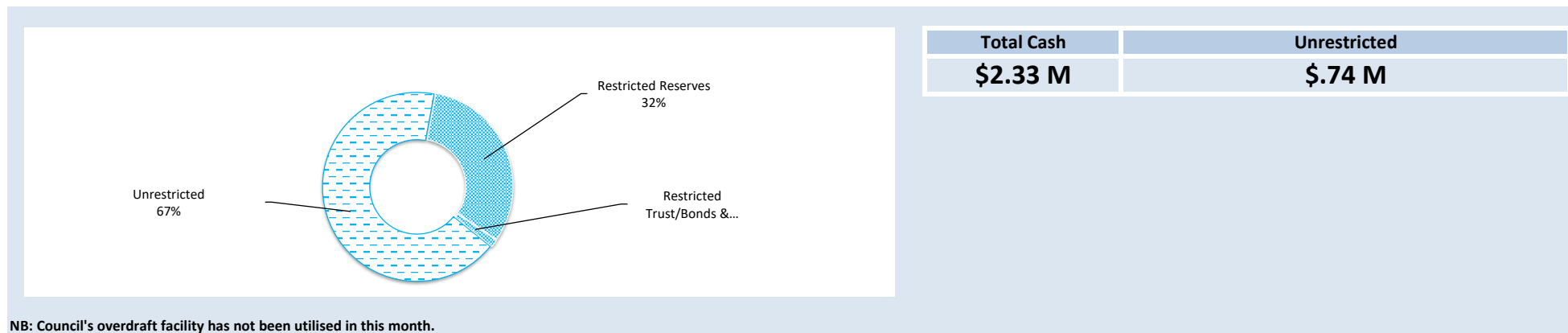
Surplus(Deficit)

\$.98 M

Description	Classification	Unrestricted	Restricted Reserves	Restricted Trust & Bond Deposits	Total Amount	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Cash on Hand								
Petty Cash	Cash and cash equivalents	970			970	Cash on Hand	Nil	On Hand
At Call Deposits								
Municipal Funds	Cash and cash equivalents	1,358,076			1,358,076	NAB	Variable	At Call
Municipal Investment	Cash and cash equivalents	0			0			
Municipal Cash Maximiser Fund	Cash and cash equivalents	205,440			205,440	NAB	0.10%	At Call
Reserve Fund - Operating Bank	Cash and cash equivalents		8,473		8,473	NAB	0.10%	At Call
Restricted Bonds & Deposits and Trust Bank Funds	Cash and cash equivalents			29,901	29,901	NAB	0.00%	At Call
Term Deposits Maturing in < 3 Months								
Municipal Investment - Term Deposit	Cash and cash equivalents				0			
Reserve Investment - Term Deposit	Cash and cash equivalents		729,404		729,404	NAB	5.00%	24/06/2025
Total		1,564,486	737,877	29,901	2,332,264			
Comprising								
Cash and cash equivalents		1,564,486	737,877	29,901	2,332,264			
Financial assets at amortised cost		0	0	0	0			
		1,564,486	737,877	29,901	2,332,264			

KEY INFORMATION

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of net current assets.



Total Cash	Unrestricted
\$2.33 M	\$0.74 M

NB: Council's overdraft facility has not been utilised in this month.

Rates Receivables	30 June 2024	30 Apr 25
	\$	\$
Opening Arrears Previous Years	175,862	141,359
Levied this year	2,674,398	2,835,693
Less Collections to date	(2,708,902)	(2,760,374)
Equals Current Outstanding	141,359	216,677
Net Rates Collectable	141,359	216,677
% Collected	95.04%	92.72%

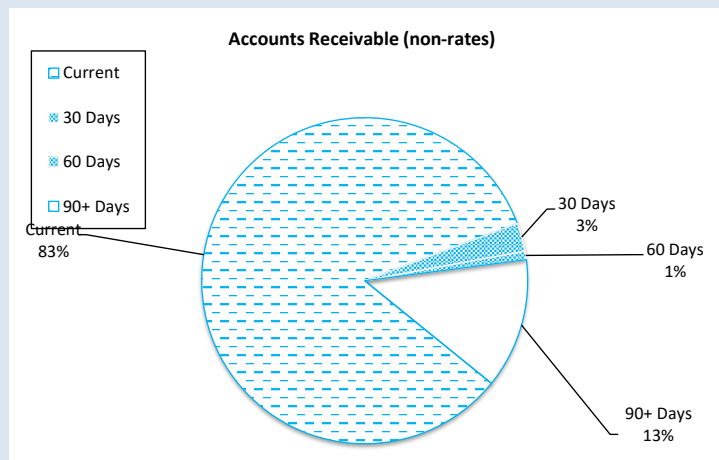
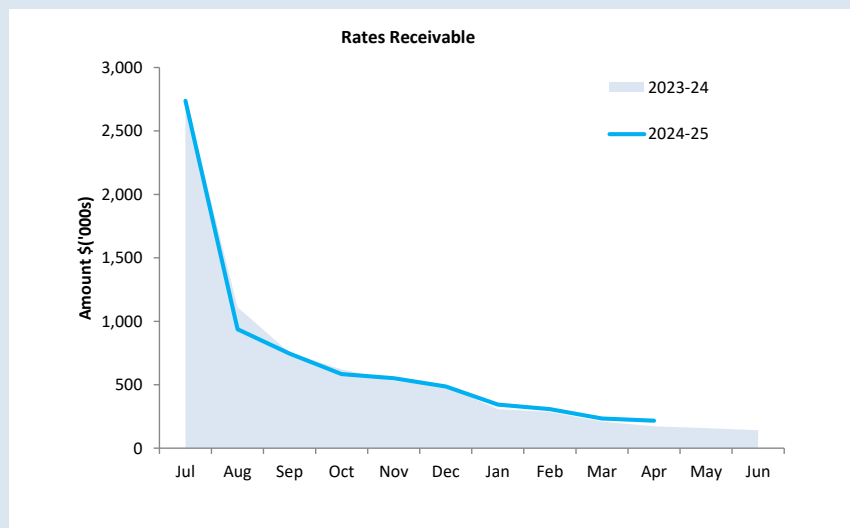
Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	135,145	4,576	1,353	20,887	161,961
Percentage	83%	3%	1%	13%	
Balance per Trial Balance					
Sundry Debtors					124,503
GST Receivable					43,699
Allowance for Impairment of Receivables					0
Total Receivables General Outstanding					168,203
Amounts shown above include GST (where applicable)					

KEY INFORMATION

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

SIGNIFICANT ACCOUNTING POLICIES

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets. Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.



Debtors Due
\$168,203
Over 30 Days
17%
Over 90 Days
13%

Collected	Rates Due
93%	\$216,677

Other Current Assets	Opening Balance 1 Jul 2024	Asset Increase	Asset Reduction	Closing Balance 30 Apr 2025
	\$	\$	\$	\$
Inventory				
Fuel, Visitor and Rec Centres stock on hand	5,388	0	0	5,388
Total Other Current assets				5,388
Amounts shown above include GST (where applicable)				

KEY INFORMATION

Other financial assets at amortised cost

The Shire classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

Inventory

Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Land held for resale

Land held for development and resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development.

Borrowing costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed onto the buyer at this point.

Land held for resale is classified as current except where it is held as non-current based on the Council's intentions to release for sale.

CONTRACT ASSETS

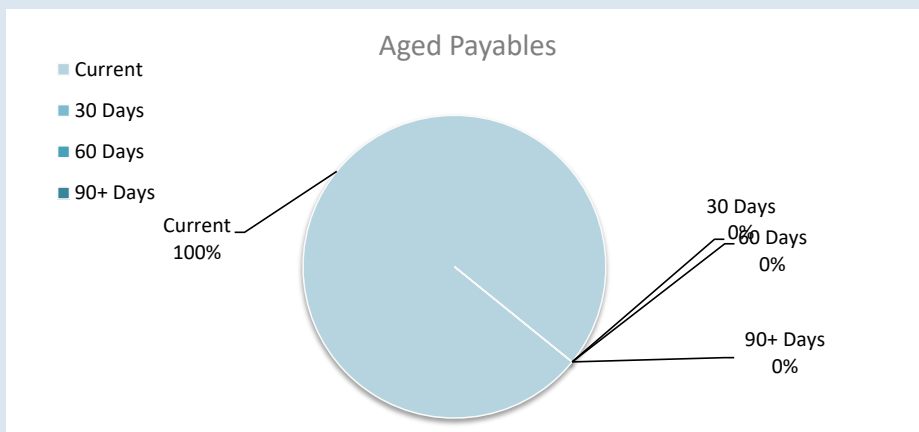
A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

Payables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Payables (Sundry Creditors) - General	164,190	0	0	0	164,190
Percentage	100%	0%	0%	0%	
Balance per Trial Balance					
Sundry creditors - General					164,190
Bonds and deposits					29,901
ATO liabilities					126,097
Other creditors/accruals/payables					49,685
ESL					8,993
Total Payables General Outstanding					378,865

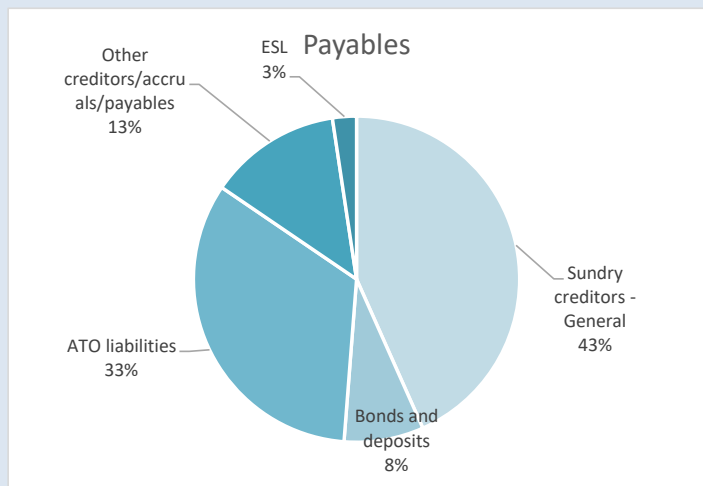
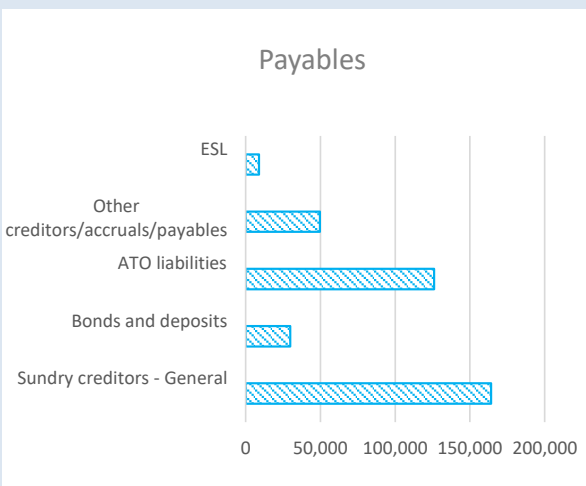
Amounts shown above include GST (where applicable)

KEY INFORMATION

Trade and other payables represent liabilities for goods and services provided to the Shire that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.



Creditors Due
\$378,865
Over 30 Days
0%
Over 90 Days
0%

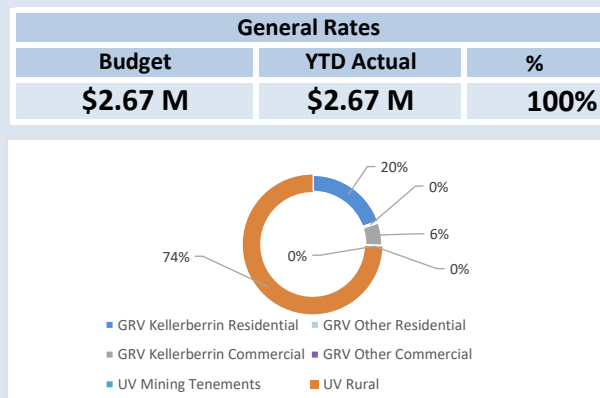
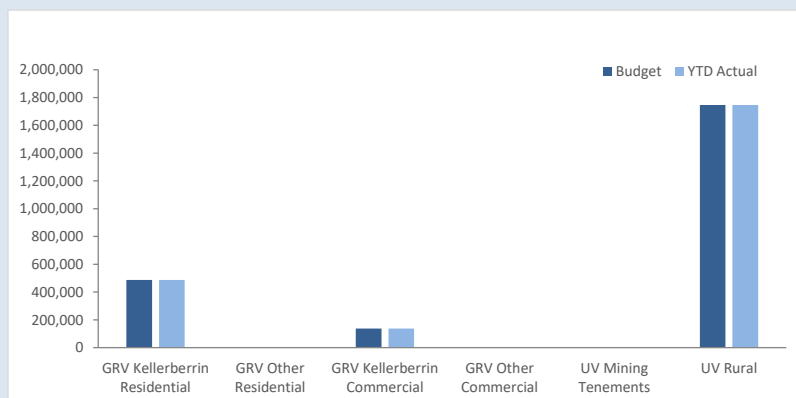


RATE TYPE	Amended Budget							YTD Actual			
	Rate in	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
Differential General Rate											
GRV Kellerberrin Residential	0.12795	335	3,797,145	486,776	0	0	486,776	485,845	1,613	0	487,457
GRV Other Residential	0.12795	2	14,768	1,890	0	0	1,890	1,890	(287)	0	1,603
GRV Kellerberrin Commercial	0.13000	24	1,054,468	137,081	0	0	137,081	137,081	0	0	137,081
GRV Other Commercial	0.13000	2	25,324	3,292	0	0	3,292	3,292	0	0	3,292
UV Mining Tenements	0.011185	0	0	0	0	0	0	0	0	0	0
UV Rural	0.011185	246	164,484,050	1,839,754	0	0	1,839,754	1,839,754	(466)	0	1,839,288
Sub-Totals		609	169,375,755	2,468,793	0	0	2,468,793	2,467,861	860	0	2,468,721
Minimum Payment											
	\$										
GRV Kellerberrin Residential	924.00	57	48,978	51,744	0	0	51,744	52,668	0	0	52,668
GRV Other Residential	924.00	27	45,936	24,948	0	0	24,948	24,948	0	0	24,948
GRV Kellerberrin Commercial	1,013.00	29	108,095	29,087	0	0	29,087	29,377	0	0	29,377
GRV Other Commercial	1,013.00	3	7,095	3,009	0	0	3,009	3,039	0	0	3,039
UV Mining Tenements	924.00	6	55,948	6,468	0	0	6,468	5,544	0	0	5,544
UV Rural	924.00	90	3,278,050	84,084	0	0	84,084	83,160	0	0	83,160
Sub-Totals		212	3,544,102	199,340	0	0	199,340	198,736	0	0	198,736
		821	172,919,857	2,668,133	0	0	2,668,133	2,666,597	860	0	2,667,457
Discounts							0				0
Concession							0				0
Amount from General Rates							2,668,133				2,667,457
Ex-Gratia Rates							32,553				32,553
Movement in Excess Rates							0				0
Specified Area Rates							0				0
Total Rates							2,700,686				2,700,010

SIGNIFICANT ACCOUNTING POLICIES

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

KEY INFORMATION



SHIRE OF KELLERBERRIN

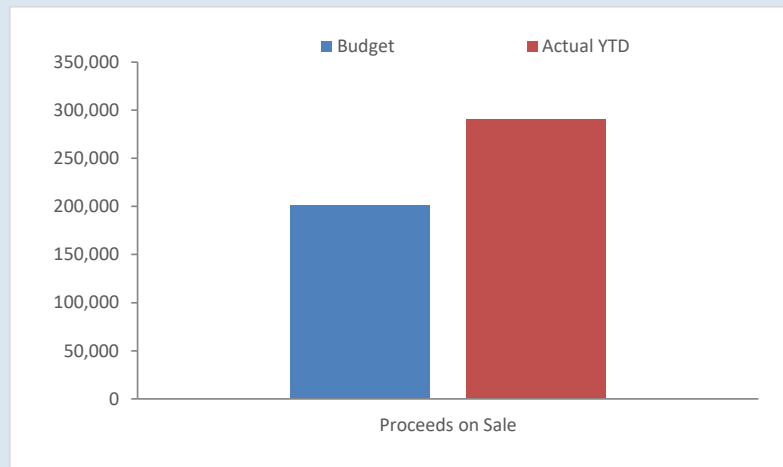
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 30 APRIL 2025

OPERATING ACTIVITIES
NOTE 7
DISPOSAL OF ASSETS

Asset Number	Asset Description	Amended Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Land Held for Resale								
L78	Lot 55 Tiller Drive (Formerly Lot 309)	0	10,000	10,000	0	0	0	0	
	Plant and Equipment								
P66X	Toyota Prado DSL Wagon - CEO	47,911	63,636	15,725	0	50,745	72,727	21,982	
P69W	Ford Everest Trend	44,550	55,000	10,450	0	44,929	55,455	10,526	
P95V	Ford Wildtrak Ranger	46,767	55,000	8,233	0	48,984	62,727	13,743	
P00I	Mazda 6 Auto Sedan	21,875	18,000		(3,875)	0	0	0	
P08	Freightliner Coronado 24t GVM	79,829				78,555	100,000	21,445	
		240,932	201,636	44,408	(3,875)	223,213	290,909	67,696	0

KEY INFORMATION



Proceeds on Sale		
Budget	YTD Actual	%
\$201,636	\$290,909	144%

INVESTING ACTIVITIES

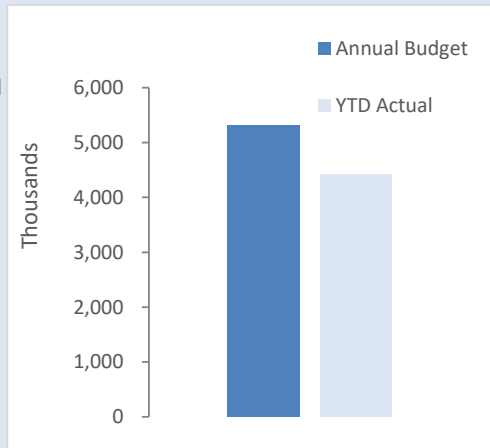
NOTE 8

CAPITAL ACQUISITIONS

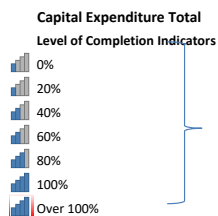
Capital Acquisitions	Adopted	Amended		YTD Actual Total	YTD Budget Variance
	Annual Budget	YTD Budget	Annual Budget		
	\$	\$	\$	\$	\$
Land and Buildings	0	472,655	472,655	441,548	(31,107)
Plant and Equipment	677,455	666,115	677,455	691,900	25,785
Furniture and Equipment	186,684	186,684	186,684	154,047	(32,637)
Infrastructure Assets - Roads	3,570,026	2,974,930	3,570,026	2,990,152	15,222
Infrastructure Assets - Footpaths	122,206	101,840	122,206	2,660	(99,180)
Infrastructure Assets - Public Facilities	280,000	275,000	280,000	140,530	(134,470)
Infrastructure Assets - Other	0	0	0	0	0
Capital Expenditure Totals	4,836,371	4,677,224	5,309,026	4,420,837	(256,387)
Capital acquisitions funded by:					
	\$	\$	\$	\$	\$
Capital Grants and Contributions	3,430,592	2,858,840	3,430,592	2,629,143	(229,697)
Borrowings	0	0	0	0	0
Other (Disposals & C/Fwd)	201,636	168,020	201,636	290,909	122,889
Council contribution - Cash Backed Reserves					
Various Reserves		0	0	0	0
Council contribution - operations		1,650,364	1,676,798	1,500,785	(149,579)
Capital Funding Total		4,677,224	5,309,026	4,420,837	(256,387)

SIGNIFICANT ACCOUNTING POLICIES

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the local government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead. Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

KEY INFORMATION

Acquisitions	Annual Budget	YTD Actual	% Spent
	\$5.31 M	\$4.42 M	83%
Capital Grant	Annual Budget	YTD Actual	% Received
	\$3.43 M	\$2.63 M	77%



Percentage YTD Actual to Annual Budget
 Expenditure over budget highlighted in red.

% Completed	Level of completion indicator, please see table at the top of this note for further detail.	Balance Sheet		Adopted		Amended		Total YTD	Variance (Under)/Over	
		Account Number	Category	Job Number	Annual Budget	Annual Budget	YTD Budget			
Assets										
Land & Buildings										
		Caravan Park 2x2 Self Contained Units	132900	9230	C13324	0	(472,655)	(472,655)	(441,548)	31,107
0.93		Total - Land & Buildings				0	(472,655)	(472,655)	(441,548)	31,107
Furniture & Equipment										
Health										
0.19		Doctors Surgery Fitout	075902	9232	C75J1	(186,684)	(186,684)	(186,684)	(35,093)	151,591
1.00		Digital Scoreboard - Hockey Oval	113902	9232	C113J13	0	0	0	(10,785)	(10,785)
1.00		CCTV Upgrades	042904	9232	IT002	0	0	0	(44,701)	(44,701)
1.00		Audio Visual System - Coulahan Cattle Room	113902	9232	C113J11	0	0	0	(29,934)	(29,934)
1.00		Purchase of Commercial Washer and Dryer - Caravan Park	132902	9232	C132J5	0	0	0	(33,534)	(33,534)
0.83		Total - Furniture & Equipment				(186,684)	(186,684)	(186,684)	(154,047)	32,637
Plant & Equipment										
Governance										
1.36		KE1	042903	9234	CKE1	(95,455)	(95,455)	(95,455)	(130,074)	(34,619)
0.92		KE002	042903	9234	CKE002	(68,000)	(68,000)	(68,000)	(62,863)	5,137
Health										
0.84		Purchase Vehicle KE00	075901	9234	CK00	(68,000)	(68,000)	(68,000)	(57,102)	10,898
Transport										
		KE2	122901	9234	CKE2	(68,000)	(68,000)	(56,660)	(59,388)	(2,728)
		Purchase 3 - 5 Tonne Excavator	122901	9234	CKEEXCA	0	0	0	(9,911)	(9,911)
		Purchase - Clegg Impact Hammer	122901	9234	C122009	0	0	0	(10,305)	(10,305)
		Digga Rotary brush cutter - Skid Steer Attachments	122901	9234	CKE04A	(36,000)	(36,000)	(36,000)	(31,900)	4,100
0.97		Tandem Axle Truck with Sidetipping Body	122901	9234	CKE09	(342,000)	(342,000)	(342,000)	(330,357)	11,643
1.02		Total - Plant & Equipment				(677,455)	(677,455)	(666,115)	(691,900)	(25,785)
Roads & Footpaths										
Transport										
0.44		Gregory Street - Concrete Crossover	122900	9250	C051J1	(22,210)	(22,210)	(18,500)	(9,847)	8,653
1.14		Goldfields Road - Commodity Route - SLK 5.80 - 7.40	122900	9250	CRFE003	(565,814)	(565,814)	(471,480)	(645,346)	(173,866)
0.31		Wheatbelt Secondary Freight Network - Kellerberrin to Beac	122900	9250	WSFNE001	(267,887)	(267,887)	(223,240)	(82,147)	141,093
1.00		Doodlakine South Road (12.54 - 15.49)	122900	9250	RRGE0004	0	0	0	(1,305)	(1,305)
0.95		Doodlakine South Road SLK 7.90 - 9.80	122900	9250	RRGE0007	(667,039)	(667,039)	(555,830)	(631,419)	(75,589)
0.90		Goldfields Road Reconstruction (7.4 - 9.4)	122900	9250	HSVPPE02	(1,367,511)	(1,367,511)	(1,139,570)	(1,235,035)	(95,465)
1.00		Kellerberrin-Yelbini Road - Clearing Permits	12290	9250	RRGE0006	0	0	0	(19,547)	(19,547)
0.71		Sewell Street	122900	9250	RTRE0009	(122,519)	(122,519)	(102,100)	(86,431)	15,669
0.69		Hammond Street (0.69 - 1.005) Reconstruction Works	122900	9250	RTRE0011	(224,531)	(224,531)	(187,110)	(155,690)	31,420
0.63		Scott Street (0.163 - 0.0440) Reconstruction Works	122900	9250	RTRE0012	(186,480)	(186,480)	(155,400)	(116,771)	38,629
0.00		Gravel Sheeting - Budget Purposes	122906	9250	GS999	(146,034)	(146,034)	(121,700)	0	121,700
1.00		Gravel Sheeting - Johns Road	122906	9250	GS068	0	0	0	(1,186)	(1,186)
1.00		Kellerberrin-Yelbini Road	122906	9250	GS072	0	0	0	(366)	(366)
1.00		Gravel Sheeting -Mather Road	122906	9250	GS084	0	0	0	(124)	(124)
1.00		Old Yelbini Road	122906	9250	GS110	0	0	0	(706)	(706)
1.00		Gravel Sheeting - Victoria Road	122906	9250	GS141	0	0	0	(4,233)	(4,233)
0.02		Sewell & Hammond Street Footpaths	122911	9253	RTRE0010	(122,206)	(122,206)	(101,840)	(2,660)	99,180
0.81		Total - Roads & Footpaths				(3,692,232)	(3,692,232)	(3,076,770)	(2,992,812)	83,958
Public Facilities										
Recreation And Culture										
0.14		Recreation Centre Upgrades	113904	9254	C11328B	(200,000)	(200,000)	(200,000)	(27,220)	172,780
1.00		Bowling Green Lights Project	113305	9254	C113J22	0	0	0	(81,725)	(81,725)
0.00		Oval Electrical Boxes	113305	9254	C11302	(30,000)	(30,000)	(30,000)	0	30,000
1.58		Hockey Oval Lights	113305	9254	C11303	(20,000)	(20,000)	(20,000)	(31,584)	(11,584)
Transport										
0.00		Fence Construction - South Hammond Street Yard	113904	9254	C122J30	(30,000)	(30,000)	(25,000)	0	25,000
0.50		Total - Public Facilities				(280,000)	(280,000)	(275,000)	(140,530)	134,470
Other Infrastructure										
Recreation And Culture										
1.00		Nil				0	0	0	0	0
1.00		Total - Other Infrastructure				0	0	0	0	0
0.83		Grand Total				(4,836,371)	(5,309,026)	(4,677,224)	(4,420,837)	256,387

(a) Information on Borrowings

Particulars/Purpose	01 Jul 2024	New Loans			Principal Repayments			Principal Outstanding			Interest & Guarantee Fee Repayments		
		Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Housing													
Loan 120 Police Housing (Hammond St)	323,122	0	0	0	54,090	72,390	72,390	269,032	250,732	250,732	7,307	8,855	8,855
Recreation and Culture													
Loan 118 Recreation Centre Construction	752,129	0	0	0	65,613	88,184	88,184	686,516	663,945	663,945	35,514	45,832	45,832
Loan 121 Swimming Pool	607,831	0	0	0	74,620	100,036	100,036	533,211	507,795	507,795	17,267	24,821	24,821
Other Property & Services													
Loan 119 14 CEACA Units	116,931	0	0	0	30,893	41,354	41,354	86,038	75,577	75,577	2,485	3,208	3,208
	1,800,013	0	0	0	225,216	301,964	301,964	1,574,797	1,498,048	1,498,048	62,573	82,715	82,715
Current loan borrowings	301,966							76,750					
Non-current loan borrowings	1,498,047							1,498,047					
	1,800,013							1,574,797					

All debenture repayments were financed by general purpose revenue.

(b) Information on Leasing Liabilities

Particulars/Purpose	01 Jul 2024	New Financing			Lease Financing Principal Repayments			Lease Financing Principal Outstanding			Lease Financing Interest Repayments		
		Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Recreation and Culture													
Gymnasium Equipment	21,043	0	0	0	10,713	10,210	10,210	10,330	10,832	10,832	1,031	974	0
	21,043	0	0	0	10,713	10,210	10,210	10,330	10,832	10,832	1,031	974	0
	21,043	0	0	0	10,713	10,210	10,210	10,330	10,832	10,832	1,031	974	0
Current lease liability	10,279							(502)					
Non-current lease liability	0							10,832					
	10,279							10,330					

All lease repayments were financed by general purpose revenue.

SHIRE OF KELLERBERRIN
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 FOR THE PERIOD ENDED 30 APRIL 2025

OPERATING ACTIVITIES
 NOTE 10
 CASH RESERVES

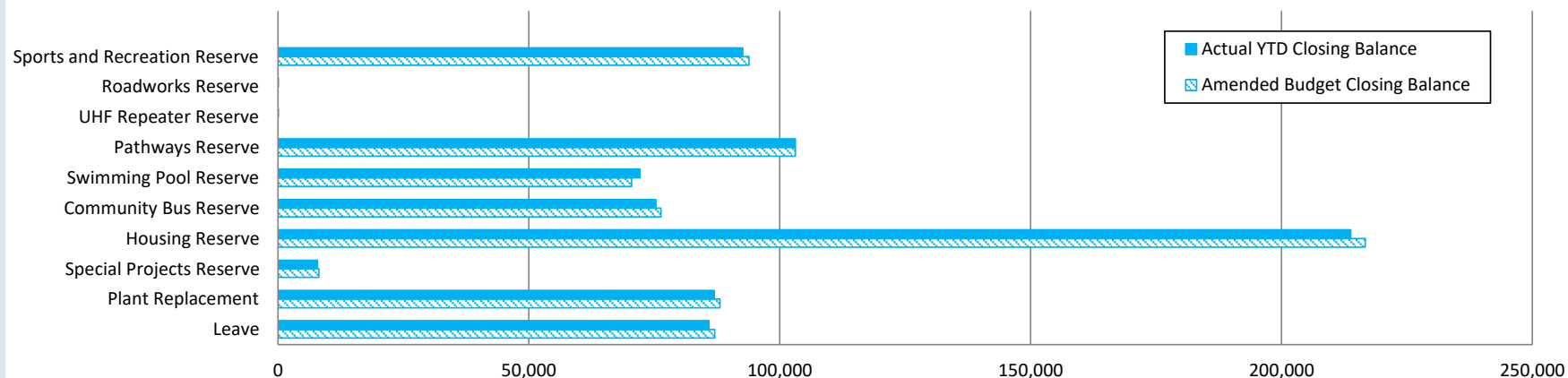
Cash Reserves

Reserve Name	Opening Balance	Amended Budget Interest Earned	Actual Interest Earned	Amended Budget Transfers In (+)	Actual Transfers In (+)	Amended Budget Transfers Out (-)	Actual Transfers Out (-)	Amended Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Leave	83,667	3,380	2,243	0	0	0	0	87,047	85,910
Plant Replacement	84,683	3,421	2,270	0	0	0	0	88,104	86,954
Special Projects Reserve	7,847	317	5	0	0	0	0	8,164	7,852
Housing Reserve	208,269	8,414	5,550	0	0	0	0	216,683	213,818
Community Bus Reserve	73,373	2,964	1,967	0	0	0	0	76,337	75,340
Swimming Pool Reserve	19,684	795	1,670	50,000	50,795	0	0	70,479	72,148
Pathways Reserve	51,056	2,063	0	50,000	52,063	0	0	103,119	103,119
UHF Repeater Reserve	0	0	34	0	0	0	0	0	34
Roadworks Reserve	0	0	46	0	0	0	0	0	46
Sports and Recreation Reserve	90,236	3,646	2,419	0	0	0	0	93,882	92,655
	618,814	25,000	16,205	100,000	102,858	0	0	743,814	737,877

KEY INFORMATION

Reserve interest is being retained in Municipal Funds per the 18/19 adopted budget.

Note 9 - Year To Date Reserve Balance to End of Year Estimate



Other Current Liabilities	Note	Opening Balance 1 Jul 2024	Liability Increase	Liability Reduction	Closing Balance 30 Apr 2025
		\$	\$	\$	\$
Contract Liabilities					
Unspent grants, contributions and reimbursements					
- operating	12	2,276	49,875	(49,875)	2,276
- non-operating	13	1,734	907,734	(791,842)	117,626
Capital works retention funds		82,425	0	0	82,425
Total unspent grants, contributions and reimbursements		86,435	957,609	(841,717)	202,326
Provisions					
Annual leave		181,918	0	0	181,918
Long service leave		132,593	0	0	132,593
Total Provisions		314,511	0	0	314,511
Total Other Current Liabilities					516,837
Amounts shown above include GST (where applicable)					

KEY INFORMATION

PROVISIONS

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

EMPLOYEE BENEFITS

Short-term employee benefits

Provision is made for the Shire's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the calculation of net current assets.

Other long-term employee benefits

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur. The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

Contract liabilities

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer. Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

SHIRE OF KELLERBERRIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2025

NOTE 12

OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent Operating Grant, Subsidies and Contributions Liability					Operating Grants, Subsidies and Contributions Revenue			
	Liability	Increase	Liability	Liability	Current	Adopted	Amended	Amended	YTD
	1 Jul 2023	in	Reduction	30 Apr 2025	Liability	Budget	Annual	YTD	Actual
	\$	Liability	(As revenue)	\$	\$	Revenue	Budget	Budget	Revenue
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Operating Grants and Subsidies									
Governance									
Business Administration Traineeship - Trainee Grant	0	0	0	0	0	6,000	6,000	5,000	5,589
General purpose funding	0	0	0	0	0				
Grants Commission (WALGGC) - General	0	0	0	0	0	398,562	398,562	298,920	188,478
Grants Commission (WALGGC) - Road	0	0	0	0	0	112,565	112,565	84,423	52,079
Law, order, public safety									
DFES	0	41,875	(41,875)	0	0	70,000	70,000	58,330	76,875
DFES Fire Mitigation	0	0	0	0	0	0	0	0	0
Community amenities									
DFES	0	0	0	0	0	0	0	0	0
Department of Primary Industries and Regional Development Community Stewardship Grants 19/20	2,276	0	0	2,276	2,276	0	0	0	0
Economic Services									
National Australia Day Grant	0	8,000	(8,000)	0	0	0	0	0	10,000
Transport									
Main Roads WA - Direct Grant	0	0	0	0	0	216,829	216,829	216,829	216,829
Main Roads WA - Street Lighting Subsidy	0	0	0	0	0	8,500	8,500	7,080	0
	0	0	0	0	0	0	0	0	0
TOTALS	2,276	49,875	(49,875)	2,276	2,276	812,456	812,456	670,582	550,031

SHIRE OF KELLERBERRIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2025

NOTE 13
NON-OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent Non Operating Grants, Subsidies and Contributions Liability					Non-Operating Grants, Subsidies and Contributions Revenue			
	Liability	Increase	Liability	Liability	Current	Adopted	Amended	Amended	YTD
	1 Jul 2024	in	Reduction	30 Apr 2025	Liability	Budget	Annual	YTD	Actual
	Liability	Liability	(As revenue)	Liability	Liability	Revenue	Budget	Budget	Revenue
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Non-Operating Grants and Subsidies									
Recreation and culture									
LRCIP Phase 3 Funding - Swimming Pool Construction	0	0	0	0	0	80,367	80,367	66,970	80,367
Phase 4 Income LRCIP - Pool Carpark	0	0	0	0	0	160,735	160,735	133,940	0
Transport									
Goldfields Road Reconstruction (7.4 - 9.4)	0	0	0	0	0	1,410,000	1,410,000	1,175,000	1,408,400
Goldfields Road - Commodity Route - SLK 5.80 - 7.40	0	280,000	(280,000)	0	0	350,000	350,000	291,660	350,000
Hammond Street - Phase 4 LRCIP Funding	0	0	0	0	0	92,715	92,715	77,260	0
Kellerberrin - Beacon Route - WSNF Funding 24-25	0	0	0	0	0	250,019	250,019	208,340	100,800
Doodlakine South Road - SLK 7.90 - 9.80 Plus Reseals	0	177,734	(177,734)	0	0	444,334	444,334	370,270	355,468
Regional Road Group Funding - Kellerberrin-Yelbini Road	1,734	0	(1,734)	0	0	0	0	0	1,734
Sewel Street	0	177,273	(86,431)	90,841	90,841	122,519	122,519	102,110	86,431
Sewell & Hammond Street Footpaths	0	0	0	0	0	122,206	122,206	101,850	0
Hammond Street (0.69 - 1.005) Reconstruction Works	0	181,818	(155,034)	26,784	26,784	224,531	224,531	187,120	155,034
Scott Street (0.163 - 0.044) Reconstruction Works	0	90,909	(90,909)	0	0	173,166	173,166	144,320	90,909
	1,734	907,734	(791,842)	117,626	117,626	3,430,592	3,430,592	2,858,840	2,629,143
Total Non-operating grants, subsidies and contributions	1,734	907,734	(791,842)	117,626	117,626	3,430,592	3,430,592	2,858,840	2,629,143

SHIRE OF KELLERBERRIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2025

NOTE 14
BONDS & DEPOSITS AND TRUST FUNDS

In previous years, bonds and deposits were held as trust monies. They are still reported in this Note but also included in Restricted Cash - Bonds and Deposits and as a current liability in the books of Council.

Trust funds held at balance date over which the Shire has no control and which are not included in this statement are as follows:

Description	Opening Balance 01 Jul 2024	Amount Received	Amount Paid	Closing Balance 30 Apr 2025
	\$	\$	\$	\$
Restricted Cash - Bonds and Deposits				
St John Ambulance	0.00	0.00	0.00	0.00
Community Bus Bond	5,800.00	1,200.00	(4,000.00)	3,000.00
BCITF Levy	118.30	0.00	(118.30)	0.00
Bush Fire Brigade Funds - Trust	326.61	0.00	0.00	326.61
Bank Fees	0.00	0.00	0.00	0.00
Hall Bond	3,890.00	3,500.00	(5,040.00)	2,350.00
Building Registration Levy	133.30	3,690.26	(3,279.26)	544.30
Cuolahan/Cottle Room Bond	6,050.00	50.00	(400.00)	5,700.00
Football Club Monies	0.00	0.00	0.00	0.00
Housing Bond	3,564.00	0.00	(1,520.00)	2,044.00
Key Bond	11,615.00	5,350.00	(4,450.00)	12,515.00
Equipment Hire Bond Trust	375.00	1,500.00	(1,350.00)	525.00
Nomination Deposits	0.00	0.00	0.00	0.00
Transport (CRC) Licencing Trust	(4.16)	0.00	0.00	(4.16)
Donations	0.00	0.00	0.00	0.00
Prepaid Rates	0.00	0.00	0.00	0.00
Rec Centre Bonds	2,650.00	600.00	(350.00)	2,900.00
Restricted Grant Funds	0.00	0.00	0.00	0.00
Doodlakine Quarry Lease	0.00	0.00	0.00	0.00
Unclaimed Monies	0.00	0.00	0.00	0.00
WEROC Treasury Account	0.00	0.00	0.00	0.00
Sub-Total	34,518.05	15,890.26	(20,507.56)	29,900.75
Nil				
Sub-Total	0.00	0.00	0.00	0.00
	34,518.05	15,890.26	(20,507.56)	29,900.75

SHIRE OF KELLERBERRIN
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 FOR THE PERIOD ENDED 30 APRIL 2025

NOTE 15
 BUDGET AMENDMENTS

Amendments to original budget since budget adoption. Surplus/(Deficit)

GL Code	Job #	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
					\$	\$	\$	\$
		Budget Adoption						0
		Opening Surplus						0
151007		Transfer to Housing Reserve	Min 132/24	Capital Revenue		472,655		472,655
132900	C13324	Caravan Park 2x2 Self Contained Units	Min 132/24	Capital Expenses			(472,655)	(472,655)
					0	472,655	(472,655)	0

KEY INFORMATION

Budget ammendment required as funds budgeted to be transferred to Housing Reserve will now be used to purchase self - contained units for Caravan Park direct from Muni as per Council Min 107/23

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date budget materially.
The material variance adopted by Council for the 2024/25 year is \$10,000 and 10%.

Reporting Program	Var. \$	Var. %	Significant		Timing/ Permanent	Explanation of Variance
			Var. ▲▼	Var. \$		
Revenue from operating activities	\$	%				
Governance	30,547	101%	▲	\$	Timing	Reimbursement of Wages Declaration
General Purpose Funding - Rates	4,757	0%	▲		Timing	
General Purpose Funding - Other	(131,051)	(26%)	▼	\$	Timing	FAG Grants
Law, Order and Public Safety	18,050	29%	▲	\$	Timing	
Health	2,225	16%	▲		Timing	
Education and Welfare	0				Timing	
Housing	4,190	(10475%)	▲		Timing	
Community Amenities	43,244	29%	▲	\$	Timing	Rubbish Charges received following rates payments
Recreation and Culture	49,662	95%	▲	\$	Timing	Budget Profiling
Transport	21,066	9%	▲		Timing	
Economic Services	(1,329)	(0%)	▼		Timing	
Other Property and Services	(226,806)	(19%)	▼	\$	Timing	Budget Profiling
Expenditure from operating activities						
Governance	98,879	13%	▲	\$	Timing	
General Purpose Funding	28,529	23%	▲	\$	Timing	Budget Profiling
Law, Order and Public Safety	54,577	20%	▲	\$	Timing	Budget Profiling
Health	78,348	38%	▲	\$	Timing	Budget Profiling
Education and Welfare	1,557	4%	▲		Timing	
Housing	(13,433)	(22%)	▼	\$	Timing	Budget Profiling
Community Amenities	(45,387)	(9%)	▼		Timing	Budget Profiling
Recreation and Culture	305,029	20%	▲	\$	Timing	Swimming Pool Grant journalled as part of accrual will be reversed once funds received.
Transport	(149,032)	(7%)	▼		Timing	
Economic Services	(70,526)	(12%)	▼	\$	Timing	Budget Profiling
Other Property and Services	112,179	10%	▲		Timing	
Investing Activities						
Non-operating Grants, Subsidies and Contributions	(229,697)	(8%)	▼		Timing	
Proceeds from Disposal of Assets	122,889	73%	▲	\$	Timing	Budget Profiling
Land and Buildings	31,107	7%	▲		Timing	
Plant and Equipment	(25,785)	(4%)	▼		Timing	
Furniture and Equipment	32,637	17%	▲	\$	Timing	Budget Profiling
Infrastructure Assets - Roads	(15,222)	(1%)	▼		Timing	
Infrastructure Assets - Footpaths	99,180	97%	▲	\$	Timing	Budget Profiling
Infrastructure Assets - Public Facilities	134,470	49%	▲	\$	Timing	Budget Profiling
Reporting Nature or Type	Var. \$	Var. %	Significant			
			Var.	Var.		
			▲▼	\$		
Revenue from operating activities	\$	%				
Operating Grants, Subsidies and Contributions	(120,551)	(18%)	▼	\$	Timing	Budget Profiling
Interest Earnings	7,844	8%	▲		Timing	Additional interest received over budgeted figure extra investments
Other Revenue	(115,840)	(16%)	▼	\$	Timing	Budget Profiling
Expenditure from operating activities						
Utility Charges	2,848	1%	▲		Timing	
Insurance Expenses	7,987	3%	▲		Timing	